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1991

# ***TOWN OF SALISBURY***



*Academy Hall*

***Annual Report  
1991***



## DOROTHEA LOVEJOY




This year the Salisbury Town Report is dedicated to one of long-standing service to the Town of Salisbury, and one who very well could have been honored in years past.

Dorothea Lovejoy's service to the Town spans 30 years. Dot has served on the Budget Committee from 1961 to 1964; as a Selectman from 1964 to 1971 and 1973 to 1978, as Tax Collector from 1982 to 1987, as member of the Zoning Board of Adjustment in 1983, as a member of the Planning Board in 1986, and once again as a Selectman from 1988 to 1991. She was also a member of the Central NH Regional Planning Commission.

Dot lives on Whittemore Road in Salisbury with her sister Norma and has resided in Salisbury since 1954. Dot and Norma also owned the Salisbury "Crossroads" Store from April 1960 to June 30, 1979.

Thank you Dot for your years of service to the community and we hereby dedicate this Town Report in your honor. Salisbury is honored to claim you as one of their own!



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## TOWN OFFICERS

## MODERATOR

Edward D. Bailey, '92

## SELECTMEN

Ray Robbins Sr.'93, Sharon MacDuffie'94, Kathleen Downes'92

## ADMINISTRATIVE ASSISTANT TO THE SELECTMEN

Margaret I. Warren

## TOWN CLERK

Dora Rapalyea '92

## DEPUTY TOWN CLERK

Gayle Landry

## TAX COLLECTOR

Gayle Landry '92

## DEPUTY TAX COLLECTOR

Pamela Hutchins

## TREASURER

Norma C. Lovejoy '92

## DEPUTY TREASURER

Mary Phillips

## SUPERVISORS OF THE CHECKLIST

Claribel Brockstedt'96, Russell Benedict'92, Roy Downes'94

## CHIEF OF POLICE

Gary R. Davis

## FIRE CHIEF

Edwin Bowne

## ROAD AGENT

Donald Nixon '93

## LIBRARY TRUSTEES

Pamela Hutchins'93, Patricia McDonough'94, Sandra Miller'92

## LIBRARIAN

Gail Clukay

## TRUSTEES OF TRUST FUNDS

Gudmund Ispen'93, Charlotte Hughes'94, Polly Adams'92

## HEALTH OFFICER

Dr. Paul Shaw

## FOREST FIRE WARDEN

Dennis Patten

## BUDGET COMMITTEE

Peter Merkes'93, Norma Lovejoy'94, David Chamberlin'92  
 Sandra Miller'93, Joe Landry'94, Charles Haight'92  
 Edward Sawyer'93, Donald Nixon'94, Kenneth Mailloux'92  
 Sharon MacDuffie (Ex officio)

## PLANNING BOARD

Robert Irving'92, William Lovering'93, Arthur Schaefer Jr.'92  
 William MacDuffie Sr.'94 Kathleen Downes (Ex officio)

## ALTERNATES

Mary Heath Geraldine Burgess

## ZONING BOARD OF ADJUSTMENT

Carolyn Wade'93, Charles Bristol'92, Dennis Melchin'92  
 Mark Hutchins'93 John Bentley'92

## ALTERNATES

Steven Preston Raymond Bailey

## OVERSEER OF PUBLIC WELFARE

Board of Selectmen

## BUILDING INSPECTOR

Daisy Dunham

## DEPUTY BUILDING INSPECTOR

William Lovering

## RECREATION COMMITTEE

Karen Hooper Steve Wiley Mary Hattan  
 Alfred Underhill Harold Patten

## CONSERVATION COMMITTEE

Douglas Greiner Louise Andrus Andrew Thompson

## RECYCLING COMMITTEE

Peg Boyles Ted Sprague Susan Burkhardt  
 Dennis Stewart Donna Bourbeau Doug Teel  
 Robert Underhill Norma Lovejoy Dorothea Lovejoy  
 Sharon Nicosia Ray Robbins (Ex officio)

## CIVIL DEFENSE COORDINATOR

John Lovejoy

**WARRANT FOR THE ANNUAL TOWN MEETING**

THE POLLS WILL BE OPEN FROM 1:00 PM to 7:30 PM  
ABSENTEE BALLOTS WILL BE PROCESSED AND CAST AT 3:00 PM  
BUSINESS MEETING AT 7:30 PM

To the Inhabitants of the Town of Salisbury, in the County of Merrimack, in the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in Salisbury on Tuesday, the 10th day of March, 1992 at one o'clock in the afternoon to act upon the following subjects by ballot:

1. To choose the following Town Officers for the ensuing year: Moderator, Selectman, Treasurer, Tax Collector, Town Clerk, Supervisors of the Checklist, Library Trustees, Trustee of Trust Funds, Budget Committee, Planning Board and Recreation Committee.
2. To see if the Town will vote to rescind the provisions of RSA 466:30-a, as adopted at the 1991 Town Meeting on the Official Ballot. This RSA makes it "unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition and exhibition or training for such." (by Petition) (by Official Ballot)

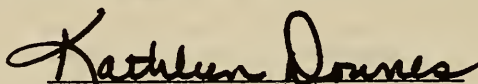
And to act upon the following subjects at the Business Meeting at 7:30 PM.

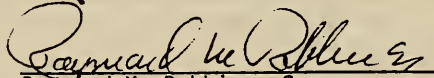
3. To hear the reports of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto.
4. To see if the Town will vote to raise and appropriate the sum of Nine Thousand Five Hundred Dollars (\$9,500) (\$2,500 for a future police cruiser and \$7,000 for a future fire truck) to be added to the Emergency Services Equipment Capital Reserve Fund, established in 1987.
5. To see if the Town will vote to appropriate the sum of One Thousand Dollars (\$1,000) for the general maintenance of Town Cemeteries, and to authorize the transfer of One Thousand Dollars (\$1,000) from the Cemetery Trust Funds for that purpose.
6. To see if the Town will vote to appropriate the sum of Fifteen Thousand Dollars (\$15,000) from the Recreational Facilities Capital Reserve Fund, established in 1986, and to authorize the withdrawal of the Fifteen Thousand Dollars (\$15,000) for the construction of a town soccer field at the Salisbury Elementary School, and to authorize the Selectmen to negotiate a use agreement with the school district for the soccer field.

7. To see if the Town will vote to change the name of the Town Hall/Parking Lot Capital Reserve Fund, established in 1972, to the Town Buildings and Grounds Capital Reserve Fund.
8. To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) to be added to the Town Buildings and Grounds Capital Reserve Fund, established in 1972.
9. To see if the Town will vote to establish a North Road Bridge Capital Reserve Fund for the purpose of rebuilding the section of North Road to accommodate two lane traffic, and to raise and appropriate the sum of One Thousand Dollars (\$1,000) to be added to this fund.
10. To see if the Town will vote to change the Class VI status of .08 mile of Quimby Road, from David Connors driveway to the Old Quimby Homestead, to Class V status and vote to raise and appropriate the sum of Twenty Seven Thousand Dollars (\$27,000) to bring that section of the road up to the towns Class V specifications. (Not recommended by the Budget Committee.)
11. To see if the Town will vote to raise and appropriate the sum of Twenty Five Hundred Dollars (\$2,500) to be added to the Reassessment of the Town Capital Reserve Fund, established in 1976.
12. To see if the Town will vote to require the Town Clerk's Office to be open a minimum of eight (8) hours per week.
13. To see if the Town will vote to accept the budget as presented by the Budget Committee and to raise and appropriate such sums as may be necessary to defray Town charges for the ensuing year, or to pass any vote relating thereto.
14. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money on the notes of the Town in anticipation of taxes, pursuant to RSA 33:7.

15. To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property, other than cash to the town for any public purposes. This authorization in accordance with RSA 31:95-e shall remain in effect until rescinded by a vote of the Town Meeting.
16. To see if the Town will vote to authorize the Board of Selectmen to apply for, receive and expend federal and state grants which may become available during the course of the year, in accordance with RSA 31:95-b and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money.
17. To see if the Town will vote to authorize the Selectmen to transfer tax liens acquired by the Town at a Tax Collector's sale or to convey title to real estate acquired pursuant to a Tax Collector's deed by public auction, sealed bid or in such other manner as the Selectmen may determine as justice may require, pursuant to RSA 80:80.
18. To see if the Town will vote to authorize the Selectmen to sell Town property with a value under Twenty Five Hundred Dollars (\$2,500).
19. To transact any other business that may legally come before this meeting.


GIVEN UNDER OUR HANDS & SEAL THIS 20th DAY OF FEBRUARY, 1992.

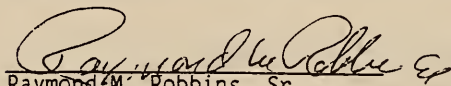
  
Kathleen Downes, Chairman


  
Raymond M. Robbins, Sr.

  
Sharon MacDuffie

A true copy of the 1992 Salisbury Town Warrant - Attest:

  
Kathleen Downes, Chairman

  
Raymond M. Robbins, Sr.

  
Sharon MacDuffie

## PROPOSED BUDGET 1992

	Actual Appropriations Current Year	Actual Expenditures Current Year	Selectmen's Budget Ensuing Fiscal Year	Recom- mended Ensuing Fiscal Year by Budget Committee	Not Recom- mended by Budget Committee
<b>GENERAL GOVERNMENT</b>					
Executive	\$ 11,500	\$ 11,194	\$ 11,500	\$ 11,500	
Elec., Reg., & Vital Stat.	750	651	2,500	2,500	
Financial Administration	35,800	41,583	42,350	42,350	
Legal Expense	5,000	1,705	3,000	3,000	
Employee Benefits	4,500	4,620	4,500	4,500	
Planning and Zoning	3,976	1,844	3,860	3,860	
General Government Bldg.	9,000	8,275	11,800	11,800	
Cemeteries	3,000	1,245	3,000	3,000	
Insurance	17,125	12,473	15,850	15,850	
Advertising and Reg. Assn.	1,600	1,537	1,600	1,600	
Unemployment Com.	250				
<b>PUBLIC SAFETY</b>					
Police	12,976	12,943	12,976	12,976	
Fire	21,500	19,439	24,500	24,500	
Building Inspector	2,200	1,312	2,170	2,170	
Civil Defense	1		1	1	
<b>HIGHWAYS AND STREETS</b>					
Highways and Streets	78,250	67,034	80,750	80,750	
Street Lighting	1,300	1,285	1,300	1,300	
Highway Projects	43,700	38,425	32,750	32,750	
Quimby Road			27,000		\$ 27,000
<b>SANITATION</b>					
Solid Waste Disposal	45,620	42,758	48,000	48,000	
Recycling	7,100	6,297	2,700	2,700	
<b>HEALTH</b>					
Pest Control	100		100	100	
Health Agencies and Hospitals	1,950	1,796	1,850	1,850	
Com. Action Program	973	973	1,050	1,050	
Mediation	1		1	1	
<b>WELFARE</b>					
Direct Assistance	10,000	3,688	10,000	10,000	
<b>CULTURE AND RECREATION</b>					
Parks and Recreation	1,420	1,375	1,325	1,325	
Library	7,691	7,691	7,691	7,691	
Patriotic Purposes	1,500	1,114	1,000	1,000	
<b>CONSERVATION</b>					
Conservation Com.	915		1	1	

## DEBT SERVICE

Princ.-Long Term Bonds  
& Notes

32,677 50,605 25,677 25,677

Int.-Long Term Bonds  
& Notes

10,000 8,351 4,300 4,300

Interest on TAN

1 6,397 1 1

## CAPITAL OUTLAY

Hydrological Testing

3,157 1 1

Closing Landfill

1,081 1 1

Highway Equipment-Wing

2,200 2,200

Recreation

15,000 15,000

## OPERATING TRANSFERS OUT

To Capital Reserve Funds:

Emergency Services

2,500 2,500 9,500 9,500

Highway Equipment

2,500 2,500

Revaluation

2,500 2,500

North Road Bridge

1,000 1,000

Town Hall &amp; Parking Lot

1,000 1,000

TOTAL APPROPRIATIONS

\$379,578 \$368,108 \$414,105 \$387,105 \$ 27,000

## 10% LIMITATION PER RSA 32:8

Total Amount Recommended by Budget Committee

\$387,105

## LESS EXCLUSIONS:

Principal: Long-Term Bonds &amp; Notes

\$ 25,677

Interest: Long-Term Bonds &amp; Notes

4,300

Total Exclusions

\$ 29,977

Amount Recommended Less Exclusions

\$357,128

10% of Amount Recommended Less Exclusions

\$ 35,712

Add Total Amount Recommended by Budget Committee

Less Exclusions

357,128

Maximum Amount That May Be Appropriated

\$392,840

## SOURCES OF REVENUE

	Estimated Revenues Current Year	Actual Revenues Current Year	Selectmen's Budget Ensuing Fiscal Year	Estimated Revenues Ensuing Fiscal Year
<b>TAXES</b>				
Land Use Change Taxes	\$ 5,400	\$ 5,425	\$ 2,000	\$ 2,000
Yield Taxes	30,000	29,169	25,000	25,000
Int. & Pen. on Delinquent Taxes	20,000	23,846	20,000	20,000
Inventory Penalties	100			
<b>LICENSES, PERMITS AND FEES</b>				
Business Licenses and Permits	1,000	1,495	1,200	1,200
Motor Vehicle Permit Fees, Stickers, Titles	60,000	67,546	60,000	60,000
Other Licenses, Permits & Fees Town Clerk Collects	1,500	2,734	1,500	1,500
<b>FROM FEDERAL GOVERNMENT</b>				
Pilt	1,750	1,851	1,750	1,750
<b>FROM STATE</b>				
Shared Revenue	9,101	28,701	12,000	12,000
Highway Block Grant	32,194	32,194	33,000	33,000
State & Fed. Forest Land Reimb.	808	808	1,000	1,000
Flood Control Reimbursement	18,242	44,871	18,000	18,000
Matching Funds Grant-Recycling	3,175	3,175		
<b>CHARGES FOR SERVICES</b>				
Income from Departments	2,500	4,751	4,800	4,800
Rent of Town Property	800	1,837	1,000	1,000
<b>MISCELLANEOUS REVENUES</b>				
Sale of Municipal Property	1,000	159	1	1
Interest on Investments	10,000	14,231	10,000	10,000
High Water Reimbursement	1,900			
<b>INTERFUND OPERATING</b>				
<b>TRANSFERS IN</b>				
Capital Reserve Fund	2,200	3,295	15,000	15,000
General Trust Funds	1,000	1,000	1,000	1,000
Refunds		2,392	2,300	2,300
<b>OTHER FINANCING SOURCES</b>				
Fund Balance	<u>8,000</u>			
<b>TOTAL REVENUES AND CREDITS</b>	<b>\$210,670</b>	<b>\$266,305</b>	<b>\$211,511</b>	<b>\$211,511</b>
Total Appropriations				\$387,105
Less: Amount of Estimated Revenues, Exclusive of Taxes				<u>211,351</u>
Amount of Taxes to be Raised (Exclusive of School and County Taxes)				\$175,754

# 1991 EXPENDITURES AND 1992 SELECTMEN'S BUDGET PROPOSALS

PURPOSE OF APPROPRIATION	1991 APPROPRIATION	1991 EXPENDITURES	1992 SELECTMEN'S BUDGET	BUDGET COMMITTEE	
				RECOMM.	NOT RECOMM.
1. TOWN OFFICER'S SALARIES:	\$ 11,500	\$ 11,194.37	\$ 11,500	\$ 11,500	
A. Selectmen	5,400	5,400	5,400	5,400	
B. Treasurer	900	900	900	900	
C. Deputy Treasurer	500	500	500	500	
D. Tax Collector	1,750	1,750	1,750	1,750	
E. Deputy Tax Collector	600	642.86	600	600	
F. Town Clerk	1,750	1,750	1,750	1,750	
G. Deputy Town Clerk	600	251.51	600	600	
2. TOWN OFFICE EXPENSES:	\$ 35,800	\$ 41,582.92	\$ 42,350	\$ 42,350	
A. Labor	14,500	16,690.15	15,500	15,500	
B. Telephone	1,000	699.52	1,000	1,000	
C. Mileage	300	94.75	150	150	
D. Audit	3,150	3,150	3,300	3,300	
E. Town Report	1,500	992.10	1,500	1,500	
F. Tax Preparation	3,500	4,207.55	4,500	4,500	
G. Postage	600	1,225.90	1,000	1,000	
H. County Fees	350	940.67	1,000	1,000	
I. General Expenses	2,000	3,376.73	2,500	2,500	
J. Supplies	1,000	618.19	500	500	
K. Tax Collector Fees	3,400	3,852	3,800	3,800	
L. Town Clerk Fees	4,000	4,826	4,800	4,800	
M. Training	500	909.36	800	800	
N. Office Equipment	---	0	2,000	2,000	
3. ELECTION & REGISTRATION:	\$ 750	\$ 651.22	\$ 2,500	\$ 2,500	
4. CEMETERIES:	\$ 3,000	\$ 1,248	\$ 3,000	\$ 3,000	
5. TOWN BUILDINGS:	\$ 9,000	\$ 8,275.14	\$ 11,800	\$ 11,800	
A. Fuel	3,000	2,318	3,000	3,000	
B. Electricity & Electric Heat	3,000	2,735.07	3,000	3,000	
C. Maintenance	3,000	3,222.07	3,000	3,000	
D. Projects	---	0	2,800	2,800	

PURPOSE OF APPROPRIATION	1991 APPROPRIATION	1991 EXPENDITURES	1992 SELECTMEN'S BUDGET	BUDGET COMMITTEE	
				RECOMM.	NOT RECOMM.
8. LEGAL EXPENSES:	\$ 5,000	\$ 1,704.85	\$ 3,000	\$ 3,000	
9. ASSOCIATION DUES:	\$ 1,600	\$ 1,537	\$ 1,600	\$ 1,600	
15. POLICE DEPARTMENT:	\$ 12,976	\$ 12,942.71	\$ 12,976	\$ 12,976	
A. Labor	8,326	8,088.30	8,326	8,326	
B. Cruiser Expenses	950	1,215.40	950	950	
C. General Expenses	800	734.47	800	800	
D. Telephone	900	972.54	900	900	
E. Dispatch	2,000	1,932	2,000	2,000	
F. Training	---	0	0	0	
16. FIRE DEPARTMENT:	\$ 21,500	\$ 18,438.81	\$ 24,500	\$ 24,500	
A. Maintenance	4,000	3,904.06	4,000	4,000	
B. Dispatch	3,500	3,518	3,900	3,900	
C. Training	500	80	500	500	
D. Miscellaneous	500	355.96	1,000	1,000	
E. Radio/Pager Maintenance	1,000	1,177.33	500	500	
F. Telephone	500	291.77	500	500	
G. Penacook Rescue	4,000	4,000	7,000	7,000	
H. Incentive Pay	3,000	2,150	3,000	3,000	
I. Rescue Operation	1,500	287.35	1,500	1,500	
J. New Equipment	2,000	2,000	1,600	1,600	
K. Forest Fires	1,000	674.34	1,000	1,000	
17. CIVIL DEFENSE:	\$ 1	\$ 0	\$ 1	\$ 1	
18. BUILDING INSPECTOR:	\$ 2,220	\$ 1,312.47	\$ 2,170	\$ 2,170	
19. PLANNING/ZONING BOARDS:	\$ 3,976	\$ 1,843.59	\$ 3,860	\$ 3,860	
A. Planning Board	3,400	1,843.59	3,400	3,400	
B. Zoning Board of Adjustment	576		460	460	
20. CONSERVATION COMMISSION:	\$ 915	\$ 0	\$ 1	\$ 1	
21. RECYCLING:	\$ 7,100	\$ 6,297.42	\$ 2,700	\$ 2,700	
(\$3,175 Governor's Grant plus \$750 for 1991 budget)					

PURPOSE OF APPROPRIATION	1991 APPROPRIATION	1991 EXPENDITURES	1992 SELECTMEN'S BUDGET	BUDGET COMMITTEE	
				RECOMM.	NOT RECOMM.
23. HIGHWAY DEPARTMENT:	\$ 78,250	\$ 67,034.37	\$ 80,750	\$ 80,750	
A. Summer Maintenance	15,000	13,789.94	15,000	15,000	
B. Winter Maintenance	60,000	50,019.43	60,000	60,000	
C. Brush Cutting	2,500	2,475	2,500	2,500	
D. Payment to Warner	750	750	750	750	
E. Dust Control	---	0	2,500	2,500	
24. SPECIAL PROJECTS (Quimby Road)	\$ ---	\$ 0	\$ 27,000	\$ 0	\$ 27,000
25. HIGHWAY PROJECTS:	\$ 43,700	\$ 38,425.25	\$ 32,750	\$ 32,750	
A. Paved Roads	32,000	31,130.55	15,500	15,500	
B. Unpaved Roads	7,700	5,642.70	11,800	11,800	
C. Trees, Debris Removal	4,000	1,652	4,000	4,000	
D. Miscellaneous	---	0	1,450	1,450	
26. STREET LIGHTS:	\$ 1,300	\$ 1,284.64	\$ 1,300	\$ 1,300	
31. TRANSFER STATION OPERATION:	\$ 45,620	\$ 42,758.04	\$ 48,000	\$ 48,000	
A. Operation Cost (local)	30,620	27,384.59	30,000	30,000	
B. Transfer Station Coop (tipping)	15,000	15,373.45	14,611	14,611	
C. Miscellaneous	---	0	3,389	3,389	
37. HEALTH DEPARTMENT:	\$ 100	\$ 0	\$ 100	\$ 100	
38. VNA/HOSPITALS:	\$ 1,850	\$ 1,795.55	\$ 1,850	\$ 1,850	
39. ANIMAL CONTROL:	\$ 100	\$ 0	\$ 100	\$ 100	
44. GENERAL ASSISTANCE:	\$ 10,000	\$ 3,687.90	\$ 10,000	\$ 10,000	
47. CAP:	\$ 973	\$ 973	\$ 1,050	\$ 1,050	
48. MEDIATION PROGRAM:	\$ 1	\$ 0	\$ 1	\$ 1	
49. LIBRARY:	\$ 7,691	\$ 7,691	\$ 7,691	\$ 7,691	
50. RECREATION:	\$ 1,420	\$ 1,374.60	\$ 1,325	\$ 1,325	
51. PATRIOTIC PURPOSES:	\$ 1,500	\$ 1,173.96	\$ 1,000	\$ 1,000	

PURPOSE OF APPROPRIATION	1991 APPROPRIATION	1991 EXPENDITURES	1992 SELECTMEN'S BUDGET	BUDGET COMMITTEE	
				RECOMM.	NOT RECOMM.
55. PRINCIPLE ON DEBT:	\$ 32,667	\$ 50,665.36	\$ 25,667	\$ 25,667	
56. INTEREST ON DEBT:	\$ 10,000	\$ 8,350.92	\$ 4,300	\$ 4,300	
58. TAX ANTICIPATION INTEREST:	\$ 1	\$ 6,396.60	\$ 1	\$ 1	
64. CAPITAL OUTLAY:	\$ 0	\$ 4,238	\$ 15,001	\$ 15,001	
A. Hydrogeological Tests	0	3,157	1	1	
B. Closure Eng. (Provan & Lorber)	0	1,081			
C. Recreation/Soccer Field	0	0	15,000	15,000	
65. CLOSING LANDFILL:	\$ 0	\$ 0	\$ 1	\$ 1	
70. CAPITAL RESERVE FUNDS:	\$ 5,000	\$ 5,000	\$ 14,000	\$ 14,000	
A. Recreation	0	0	0	0	
B. Emergency Services	2,500	2,500	9,500	9,500	
C. Highway Equipment	2,500	2,500	0	0	
D. Town Hall/Parking Lot	0	0	1,000	1,000	
E. Revaluation	0	0	2,500	2,500	
F. North Road Bridge	0	0	1,000	1,000	
79. FICA	\$ 4,500	\$ 4,619.49	\$ 4,500	\$ 4,500	
80. INSURANCE	\$ 17,125	\$ 12,473	\$ 15,850	\$ 15,850	
A. Workman's Comp	4,350	12	3,400	3,400	
B. Town Officer's Bond	625	863	825	825	
C. NHA Insurance Pool	10,500	9,874	9,900	9,900	
D. Public Official's Liab.	1,650	1,724	1,725	1,725	
81. UNEMPLOYMENT COMPENSATION	\$ 250	\$ 260.36	\$ 250	\$ 250	

## SELECTMEN'S REPORT

In 1991 Salisbury was relatively calm and quiet. The Department Heads, Budget Committee and Selectmen were able to keep the costs of running the Town at a tolerable level, while trying to maintain adequate services. Tax rate for 1991 came in at \$16.34, \$1.08 lower than 1990. As we prepare for the 1992 budget we will be trying to keep spending to a minimum once again.

The 1991 Town Meeting was relatively subdued except for the recognition by the Town of Dot Lovejoy, who decided to step down and out of Town Politics. The Town of Salisbury has been fortunate to have someone as dedicated as Dot to serve for so many years and for this reason we dedicate this year's Town Report to her. Although she is sorely missed, we wish her all the best in her new found freedom.

The Planning Board adopted the revised Master Plan and has asked and received the permission of the Selectmen to review and work on establishing a revised Capital Improvements Plan.

The Town Hall received a face lift during the summer of 1991 with the front and one side painted. Academy Hall is now handicap accessible with a new ramp that was built during the fall of 1991. The Town needs to look towards many other projects such as the paving of the parking lot at Academy Hall and you will note a Warrant Article for 1992 Town Meeting to start a Capital Reserve Fund for such purposes.

Two years ago when the Town voted to have a Recreation Committee and members to run for such office, we neglected to set terms for such office and at the 1992 Town Meeting there will be a Warrant Article to set such terms. Hopefully, Town citizens will show an interest and run for these positions, your help is needed.

Salisbury has been very fortunate during these economic hard times, in that we have had very few requests for general assistance in 1991. The State Welfare caseloads have risen far beyond belief and we count our lucky stars that Salisbury citizens have been able to maintain themselves.

The Selectmen were petitioned to change the classification of a section of Quimby Road from Class VI to Class V status. After holding a Public Hearing and reviewing all pertinent facts, the majority vote of the Selectmen was to leave the section of road in question at Class VI status.

The Town of Salisbury seems doomed when it comes to CABLE TV. The Selectmen signed with a second company early in 1991, however, the cable company, Cable One of Andover, has run into financial difficulties and we only have approximately seven households who were lucky enough (?) to get hooked up thus far. The Selectmen are continuing to monitor this situation, but hold little hope that the rest of the Town will see CABLE TV in the near future.

Old Home Day was a success as usual and this year the Town was pleased to honor its citizens who served in the Persian Gulf. Don Nixon was named Citizen of the Year.

The Recycling Committee was fortunate to receive the grant from the State to help fund the building of a recycling trailer and recycling has now begun. We urge all citizens to engage in recycling as it reduces the amount of trash we must send to the incinerator.

The Selectmen have received several inquiries regarding how and where one can get rid of asphalt shingles and other building debris that can not be burned. In 1992 this will be one of our priorities - and hopefully a solution will be found. We are hopeful to actually be closing the landfill this year and work hard towards this endeavor, to clean the entire area and keep it neat and tidy.

In October, the Selectmen hosted the First Annual Volunteer Appreciation Night. Many of the department heads and different committee volunteers attended and we have issued the first Appreciation Award to these people. Next year we plan to expand this and have a Appreciation and Information Night and hope any and all interested citizens will attend.

As always we are happy to serve the Town and if you have any questions or comments, please feel free to contact any of us or attend a regular Selectmen's meeting. The Board of Selectmen wish to thank its citizens for their support and urge you to get involved to help keep Salisbury a great place to live.

Kathleen Downes, Chairman  
Raymond Robbins, Sr.  
Sharon MacDuffie

**TAX COLLECTOR'S REPORT**  
**Fiscal Year Ended December 31, 1991**

-DR.-

	1992	1991	Levies Of: Prior 1990
Uncollected Taxes- Beginning of Fiscal Year:			
Property Taxes	\$	\$	\$208,185.76
Land Use Change Tax			2,540.00
Yield Taxes			127.00
 Taxes Committed to Collector:			
Property Taxes		1,030,989.78	
Land Use Changes Tax		2,905.00	
Yield Taxes		33,625.61	
 Added Taxes:			
Property Taxes		9,729.07	
Yield Taxes		1,140.22	
 Overpayments:			
Property Taxes		75.93	410.85
 Interest Collected on Delinquent Taxes:		1,915.29	13,577.30
 TOTAL DEBITS	\$	\$1,080,380.90	\$224,840.91

-CR.-

Remittances to Treasurer During Fiscal Year:			
Property Taxes	\$	\$ 863,034.04	\$204,930.16
Land Use Change Tax		2,905.00	2,520.00
Yield Taxes		29,012.71	127.46
Interest on Taxes		1,886.69	13,577.30
 Abatements Made During Fiscal Year:			
Property Taxes		1,672.88	3,685.99
Yield Taxes		1,140.22	
 Uncollected Taxes - End of Fiscal Year:			
Property Taxes		176,116.46	
Yield Taxes		4,612.90	
	\$	\$1,080,380.90	\$224,840.91

**SUMMARY OF TAX SALES ACCOUNTS**  
**Fiscal Year Ended December 31, 1991**

-DR.-

	Tax Sale/Lien 1990	on Account of 1989	Levies of: Prior 1988
Balance of Unredeemed Taxes	\$	\$32,995.71	\$1,739.03
Taxes Sold/Executed to Town			
During Fiscal Year:	105,056.24		
Interest Collected After			
Sale/Lien Execution:	3,780.79	3,968.21	658.30
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL DEBITS:</b>	<b>\$108,837.03</b>	<b>\$36,963.92</b>	<b>\$2,397.00</b>

-CR.-

Remittances to Treasurer During			
Fiscal Year:			
Redemptions	53,380.90	17,365.48	1,739.03
Interest & Cost After Sale	3,780.79	3,968.21	658.30
Unredeemed Taxes End Of Year	51,675.34	15,630.23	
	<u>          </u>	<u>          </u>	<u>          </u>
	<b>\$108,837.03</b>	<b>\$36,963.92</b>	<b>2,397.33</b>

## TOWN CLERK'S REPORT

1991 was a full and busy year for this office. As you can see by my report, we had many marriages and new babies, so we are growing as a town.

Last August I went to Newport, Rhode Island for Certified Municipal Clerk training. This is a three year course, one week per year. Although this did not cost you as taxpayers any extra money, I know this additional education will enable me to assist you more fully in Town and State Government procedures.

Last year I mentioned to you about preserving our old town records. I have presented town bids to the Selectmen, and they are still pursuing alternate financing. I am in hopes of starting this project soon.

I would like to thank the citizens of Salisbury for their support in the past year, and look forward to it in the years to come.

**TOWN CLERK'S REVENUES RECEIVED  
FOR THE YEAR ENDING DECEMBER 31, 1991**

	<u>REVENUE</u>	<u>CLERK'S FEE</u>
Motor Vehicle Permits	\$64,919.00	\$1,950.00
N.H.M.V. Sticker	2,281.00	1,653.00
Land Fill Permits	281.00	NO FEE
Marriage Licenses	440.00	77.00
Dog Licenses	1,051.00	90.00
Certified Copies	211.00	211.00
Boat Registrations	262.44	16.00
Titles	346.00	346.00
UCC Forms	478.00	478.00
Pole Licenses	5.00	5.00
Filing Fees	6.00	NO FEE
	<u>\$70,280.44</u>	<u>\$4,826.00</u>

**TOTAL REVENUES RECEIVED FOR THE TOWN: \$65,454.44**

Dora Rapalyea  
Town Clerk

## SCHEDULE OF TOWN PROPERTY

Academy Hall - building, contents	\$286,000.
Town Hall - building, contents	198,500.
Library - building, contents	111,000.
Fire Department - building, contents (trucks)	272,000.
Salt Shed	10,000.
Land	174,400.

## SUMMARY INVENTORY

Land	\$30,066,300.
Buildings	33,056,704.
Utilities	3,456,778.
Mobile Homes	435,450.
Elderly Exemptions	80,000.

Number of War Service Credits: 109

## TAX RATE APPROVAL LETTER

October 10, 1991

Net Assessed Valuation	\$66,526,211.
Taxes Committed to Collector:	
Town Property Taxes Assessed	\$ 1,087,038.
Total Gross Property Taxes	\$ 1,087,038.
Less: Est. War Service Credit	12,200.
Net Property Tax Commitment	\$ 1,074,838.
Net School Appropriations	\$ 791,098.
County Net Assessment	\$ 107,248.

TAX RATE - TOWN: \$16.34

## TAX RATE

Municipal	\$ 2.84
County	1.61
School	11.89

TAX RATE (per \$1,000.) - \$16.34

**Plodzick & Sanderson Professional Association**  
193 North Main Street Concord, N.H. 03301 (603)225-6996

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*INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION*

To the Members of  
the Board of Selectmen  
Town of Salisbury  
Salisbury, New Hampshire

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Salisbury as of and for the year ended December 31, 1991, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Assets Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Salisbury as of December 31, 1991, and the results of its operations (and cash flows of nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1991, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

January 14, 1992

*Plodzick & Sanderson*  
*Professional Association*

**EXHIBIT A**  
**TOWN OF SALISBURY**  
**Combined Balance Sheet - All Fund Types and Account Groups**  
**December 31, 1991**

	Governmental Fund Types			Fiduciary Fund Type	Account Group	Totals	
	General	Special Revenue	Capital Projects			December 31, 1991	December 31, 1990
<u>ASSETS AND OTHER DEBITS</u>							
<u>Assets</u>							
Cash and Equivalents	\$191,908	\$535	\$	\$464,024	\$	\$ 656,467	\$ 603,627
Investments				60,290		60,290	73,064
<u>Receivables</u>							
Taxes	248,030					248,030	245,601
Intergovernmental	3,175					3,175	18,762
Interfund Receivable		34,229				34,229	61,452
<u>Other Debits</u>							
Amount to Be Provided for Retirement of General Long-Term Debt					64,666	64,666	115,333
TOTAL ASSETS AND OTHER DEBITS	\$443,113	\$535	\$34,229	\$524,314	\$64,666	\$1,066,857	\$1,117,839
<u>LIABILITIES AND EQUITY</u>							
<u>Liabilities</u>							
Contracts Payable	\$	\$	\$11,369	\$	\$	\$ 11,369	\$ 538,525
Intergovernmental Payable	321,179			228,749		549,928	549,928
Interfund Payable	22,860			11,369		61,452	61,452
Escrow and Performance Deposits	500					500	1,000
Other Current Liabilities							6,205
General Obligation Debt Payable					64,666	64,666	115,333
Total Liabilities	344,539		11,369	240,118	64,666	660,692	722,515
<u>Equity</u>							
<u>Fund Balances</u>							
Reserved for Endowments				36,442		36,442	23,486
Reserved for Encumbrances	26,265					26,265	51,313
Reserved for Special Purposes		22,860		247,754		270,614	282,395
<u>Unreserved</u>							
Designated for Special Purposes		535				535	1,610
Undesignated	72,309					72,309	36,520
Total Equity	98,574	535	22,860	284,196		406,165	395,324
TOTAL LIABILITIES AND EQUITY	\$443,113	\$535	\$34,229	\$524,314	\$64,666	\$1,066,857	\$1,117,839

**EXHIBIT B**  
**TOWN OF SALISBURY**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For the Fiscal Year Ended December 31, 1991**

	Governmental Fund Types		Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	General	Special Revenue (Free Library)		December 31, 1991	December 31, 1990
<b>Revenues</b>					
Taxes			\$	\$1,095,266	\$1,163,727
Licenses and Permits	\$1,095,266	\$		72,465	64,121
Intergovernmental	72,465			93,050	97,935
Charges for Services	93,050	87		5,889	7,732
Miscellaneous	5,802	177	36,814	52,976	41,424
	15,985				
<b>Other Financing Sources</b>					
Operating Transfers In	30,647	7,691	5,000	54,707	68,709
Proceeds of Long-Term Debt					30,000
<b>Total Revenues and</b>					
<b>Other Financing Sources</b>	1,313,215	7,955	41,814	1,374,353	1,473,648
<b>Expenditures</b>					
Current					
General Government	89,336			89,336	137,161
Public Safety	36,185			36,185	33,922
Highways, Streets, Bridges	121,362			121,362	151,523
Sanitation	49,930			49,930	42,095
Health	1,796			1,796	1,838
Welfare	4,662			4,662	8,521
Culture and Recreation	2,549	9,030		11,579	10,736
Miscellaneous	6,518		12,774	12,774	12,774
Capital Outlay				17,887	99,369
Debt Service	50,666			50,666	27,667
Principal	14,748			14,748	18,299
Interest	912,031			912,031	882,632
Intergovernmental					
Other Financing Uses					
Operating Transfers Out	12,691	27,252	13,569	53,512	68,709
<b>Total Expenditures and</b>					
<b>Other Financing Uses</b>	1,302,474	9,030	26,343	1,376,468	1,482,472
<b>Excess (Deficiency) of Revenues</b>					
<b>and Other Financing Sources</b>					
<b>Over (Under) Expenditures</b>	10,741	( 1,075)	15,471	( 2,115)	( 8,824)
<b>and Other Financing Uses</b>					
<b>Fund Balances - January 1</b>	87,833	1,610	232,283	371,838	380,662
<b>Fund Balances - December 31</b>	\$ 98,574	\$ 535	\$247,754	\$ 369,723	\$ 371,838

**EXHIBIT C**  
**TOWN OF SALISBURY**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual**  
**General and Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 1991**

	General Fund			Special Revenue Fund (Free Library)			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>									
Taxes	\$1,119,229	\$1,095,266	(\$23,963)	\$	\$	\$	\$1,119,229	\$1,095,266	(\$23,963)
Licenses and Permits	62,500	72,465	9,965				62,500	72,465	9,965
Intergovernmental	84,280	93,050	8,770				84,280	93,050	8,770
Charges for Services	3,300	5,802	2,502	87	87	87	3,300	5,889	2,589
Miscellaneous	11,000	15,985	4,985	177	177	177	11,000	16,162	5,162
<b>Other Financing Sources</b>									
Operating Transfers In	3,200	30,647	27,447	7,691	7,691	—	10,891	38,338	27,447
<b>Total Revenues and</b>									
<b>Other Financing Sources</b>	<b>1,283,509</b>	<b>1,313,215</b>	<b>29,706</b>	<b>7,691</b>	<b>7,955</b>	<b>264</b>	<b>1,291,200</b>	<b>1,321,170</b>	<b>29,970</b>
<b>Expenditures</b>									
<b>Current</b>									
General Government	97,801	89,336	8,465				97,801	89,336	8,465
Public Safety	40,477	36,185	4,292				40,477	36,185	4,292
Highways, Streets, Bridges	138,750	121,362	17,388				138,750	121,362	17,388
Sanitation	53,690	49,930	3,760				53,690	49,930	3,760
Health	2,050	1,796	254				2,050	1,796	254
Welfare	10,974	4,662	6,312				10,974	4,662	6,312
Culture and Recreation	3,835	2,549	1,286				11,526	11,579	( 53)
Capital Outlay	27,944	6,513	21,436	7,691	9,030	( 1,339)	27,944	6,513	21,426
Debt Service									
Principal	32,677	50,666	( 17,989)				32,677	50,666	( 17,989)
Interest	10,002	14,748	( 4,746)				10,002	14,748	( 4,746)
Intergovernmental	911,931	912,031	( 100)				911,931	912,031	( 100)
<b>Other Financing Uses</b>									
Operating Transfers Out	12,691	12,691	—	—	—	—	12,691	12,691	—
<b>Total Expenditures and</b>									
<b>Other Financing Uses</b>	<b>1,342,822</b>	<b>1,302,474</b>	<b>40,348</b>	<b>7,691</b>	<b>9,030</b>	<b>( 1,339)</b>	<b>1,350,513</b>	<b>1,311,504</b>	<b>39,009</b>
<b>Excess (Deficiency) of Revenues and</b>									
<b>Other Financing Sources Over (Under)</b>	<b>( 59,313)</b>	<b>10,741</b>	<b>70,054</b>	<b>( 1,075)</b>	<b>( 1,075)</b>	<b>( 1,075)</b>	<b>( 59,313)</b>	<b>9,666</b>	<b>68,979</b>
<b>Expenditures and Other Financing Uses</b>									
				1,610	1,610	—	89,443	89,443	—
<b>Fund Balances - January 1</b>	<b>87,833</b>	<b>87,833</b>	<b>—</b>						
<b>Fund Balances - December 31</b>	<b>\$ 28,520</b>	<b>\$ 98,574</b>	<b>\$ 70,054</b>	<b>\$1,610</b>	<b>\$ 535</b>	<b>(\$1,075)</b>	<b>\$ 30,130</b>	<b>\$ 99,109</b>	<b>\$68,979</b>

The notes to the financial statements are an integral part of this statement.

EXHIBIT D  
TOWN OF SALISBURY  
Statement of Revenues, Expenses and Changes in Fund Balance  
All Nonexpendable Trust Funds  
For the Fiscal Year Ended December 31, 1991

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	<u>Fiduciary Fund Type Nonexpendable Town Trusts</u>	<u>Total (Memorandum Only) December 31, 1990</u>
<u>Operating Revenues</u>		
<u>Charges for Sales and Services</u>		
Interest and Dividends	\$ 2,906	\$ 1,347
New Funds	<u>11,245</u>	<u>          </u>
 <u>Total Operating Revenues</u>	 <u>14,151</u>	 <u>1,347</u>
 <u>Operating Expenses</u>		
Cemetery Maintenance		165
Transfers to General Fund	<u>1,195</u>	<u>          </u>
 <u>Total Operating Expenses</u>	 <u>1,195</u>	 <u>165</u>
 <u>Net Income</u>	 12,956	 1,182
 <u>Fund Balance - January 1</u>	 <u>23,486</u>	 <u>22,304</u>
 <u>Fund Balance - December 31</u>	 <u>\$36,442</u>	 <u>\$23,486</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT E  
TOWN OF SALISBURY  
Statement of Cash Flows  
All Nonexpendable Trust Funds  
For the Fiscal Year Ended December 31, 1991

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	Fiduciary Fund Type Nonexpendable Town Trusts	Total (Memorandum Only) December 31, 1990
<u>Cash Flows From Operating Activities</u>		
Cash Paid to Suppliers and Employees	\$	(\$ 165)
Interest and Dividends Received	2,906	1,347
New Funds	11,245	
Operating Transfers Out	( 1,195)	<u>          </u>
<u>Net Cash Provided (Used)</u>		
By Operating Activities	12,956	1,182
<u>Cash - January 1</u>	<u>23,486</u>	<u>22,304</u>
<u>Cash - December 31</u>	<u>\$36,442</u>	<u>\$23,486</u>
Reconciliation of Net Income to Net Cash Provided by Operating Activities		
<u>Net Income</u>	<u>\$12,956</u>	<u>\$ 1,182</u>

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Salisbury, New Hampshire operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

**A. Governmental Reporting Entity**

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Salisbury includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

**B. Basis of Presentation**

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

**GOVERNMENTAL FUND TYPES**

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

*General Fund* - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

*Special Revenue Funds* - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type is the Free Library Fund.

*Capital Projects Funds* - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

**FIDUCIARY FUND TYPES**

Fiduciary Funds include Expendable Trust and Nonexpendable Trust Funds. The measurement focus of the Expendable Trust Funds is the same as of governmental funds. Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, emphasis is placed on the determination of net income, financial position and changes in financial position.

*Trust Funds* - Trust Funds are used to account for the assets held in trust by the Town. The following funds are included in this fund type:

Nonexpendable Trust Funds

Cemetery Perpetual Care Funds

Expendable Trust Funds

Capital Reserve Funds

Cemetery General Maintenance Funds

**ACCOUNT GROUPS**

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt.

*General Fixed Assets Account Group* - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and,

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

*General Long-Term Debt Account Group* - This group of accounts is established to account for all long-term debt of the Town.

*TOTAL COLUMNS (MEMORANDUM ONLY) ON COMBINED STATEMENTS*

Amounts in the "Totals (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Totals (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

*COMPARATIVE DATA*

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

*C. Basis of Accounting*

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt, are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

recorded when earned and expenses are recorded at the time liabilities are incurred.

*D. Budgetary Accounting**General Budget Policies*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all Special Revenue Funds. This budget is adopted on a basis consistent with generally accepted accounting principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Expenditures may not legally exceed budgeted appropriations in total.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1991, the beginning General Fund balance was applied as follows:

Unreserved Fund Balance	
Used to Reduce Tax Rate	\$ 8,000
Beginning Fund Balance -	
Reserved for Encumbrances	<u>51,313</u>
Total Use of Beginning Fund Balance	<u>\$59,313</u>

*Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

*E. Assets, Liabilities and Fund Equity**1. Cash and Equivalents*

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

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banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

2. *Investments*

Investments are stated at cost or, in the case of donated investments, at the market value on the date of bequest or receipt.

3. *Receivables*

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Salisbury annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained above.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the payment of school tax liabilities in New Hampshire were unusual and therefore justified a period of greater than sixty days. This practice is consistent with the previous year.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

- b. Interest on investments is recorded as revenue in the year earned.

4. *Interfund Receivables and Payables*

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

5. *Long-Term Liabilities*

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

6. *Fund Equity*

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

*Reserved for Endowments* - represents the balance of Nonexpendable Trust Funds of which the principal must be held for investment and for which only the income may be expended for specific purposes.

*Reserved for Encumbrances* - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

*Reserved for Special Purposes* - is used to account for unencumbered balance of restricted funds. These include the uncommitted balances of bond proceeds, grant revenues and the Town's Expendable Trust Funds.

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

## F. Revenues, Expenditures and Expenses

Substantially all governmental fund revenues are accrued except for miscellaneous fees, permits, fines and charges for services which are reported on the cash basis in the General Fund. Property taxes are reflected on the modified accrual basis of accounting as explained above.

## Compensated Absences

Vested or accumulated earned time leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and fund liability of the General Fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive earned time benefits.

## NOTE 2 - ASSETS

## A. Cash and Investments

At year end, the carrying amount of the Town's cash deposits is \$656,467 and the bank balance is \$738,745. Of the bank balance, \$514,702 was covered by Federal depository insurance and \$224,043 was uninsured.

The Town is further authorized to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds, except those authorized under RSA 35:6, must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

The Town's investments are categorized as to risk assumed at year end.

	Category			Carrying	Market
	1	2	3	Amount	Value
Corporate Bonds	\$20,131	\$	\$	\$20,131	\$20,131
Common Stocks	<u>40,159</u>			<u>40,159</u>	<u>38,032</u>
<b>Total Investments</b>	<b>\$60,290</b>	<b>\$-0-</b>	<b>\$-0-</b>	<b>\$60,290</b>	<b>\$58,163</b>

The Town holds common stock of the Public Service Company of New Hampshire. The market value of these securities cannot be determined at this time, because of the Company's reorganization.

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

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*Category 1* Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.

*Category 2* Includes uninsured and unregistered investments, for which the securities are held by the broker or agent in the Town's name.

*Category 3* Includes uninsured and unregistered investments, for which the securities are held by the broker or agent, but not in the Town's name.

**B. Property Taxes**

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than thirty days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

Annually, the New Hampshire Department of Revenue Administration, in conjunction with the Town, establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Merrimack Valley School District and Merrimack County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

**C. Intergovernmental Receivable**

The Town has recorded an intergovernmental receivable of \$3,175 from the State of New Hampshire representing reimbursement of a grant.

**D. Interfund Receivables/Payables**

Individual fund interfund receivable and payable balances at December 31, 1991 are as follows:

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$	\$22,860
<u>Capital Projects Funds</u>		
Peter's Bridge	31,369	
Landfill Closing	2,860	
<u>Trust Funds</u>		
Capital Reserve Funds		11,369
<u>Totals</u>	<u>\$34,229</u>	<u>\$34,229</u>

## NOTE 3 - LIABILITIES

## A. Intergovernmental Payable

The Town has recorded \$321,179 as an intergovernmental payable, which represents the balance of the school district assessment due to be paid to the Merrimack Valley School District during the six-month period ending June 30, 1992.

## B. Long-Term Debt

## General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1991.

General Obligation Debt Payable, January 1, 1991	\$115,333
General Obligation Debt Retired	<u>50,667</u>
General Obligation Debt Payable, December 31, 1991	<u>\$ 64,666</u>

General obligation debt payable at December 31, 1991 is comprised of the following individual issues:

\$40,000 1989 Land Purchase Note due in annual installments of \$6,667 through September 20, 1995; interest at 70% of base rate charged by lending bank	\$26,666
\$54,000 1989 Bridge Repairs Note due in annual installments of \$9,000 through September 20, 1995; interest at 70% of base rate charged by lending bank	18,000
\$30,000 1990 Bridge Repairs Note due in annual installments of \$10,000 through April 10, 1993; interest at 7.50%	<u>20,000</u>
<u>Total</u>	<u>\$64,666</u>

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

During 1991, the Town made two additional payments on the \$54,000 1989 Bridge Notes, which were funded by the balance of the related Capital Projects Fund.

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1991 are as follows:

Annual Requirements To Amortize General Obligation Debt

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>Principal</u>
1992	\$25,667
1993	25,667
1994	6,666
1995	<u>6,666</u>
<u>Total</u>	<u>\$64,666</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

*Legal Debt Margin*

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as equalized by the Commissioner of Revenue Administration. At December 31, 1991, the Town of Salisbury is using an equalized value of \$66,046,949 and a legal debt margin of \$1,155,822.

*C. Bonds or Notes Authorized - Unissued*

<u>Purpose</u>	<u>Article</u> <u>Number</u>	<u>Town</u> <u>Meeting</u> <u>Approval</u>	<u>Amount</u> <u>Authorized-</u> <u>Unissued</u>
Peter's Bridge	17	1985	\$ 36,750
South Road	14	1987	\$ 43,875
Landfill Closing	5	1990	\$130,000

*NOTE 4 - FUND EQUITY**Reservations of Fund Balances**Reserved for Encumbrances*

The General Fund reserve for encumbrances at December 31, 1991 is detailed in Exhibit A-2 and totals \$26,265.

## TOWN OF SALISBURY

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

*Reserved for Special Purposes*

The \$270,614 of fund balances reserved for special purposes represents \$229,633 of Capital Reserve Funds legally reserved for specific future purposes, \$18,121 reserved for Cemetery Care, and \$22,860 reserved for Capital Projects.

*Reserved for Endowments*

The \$36,442 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

*Designated for Special Purposes*

The \$535 designated for special purposes represents the Free Library Fund balance which management intends to use in the subsequent years.

*Trust Funds*

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1991 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Cemetery Perpetual Care Funds	<u>\$13,963</u>	<u>\$22,479</u>
	<u>Expendable</u>	
<u>Capital Reserve Funds</u>		
Road Maintenance	\$163,612	
Emergency Services Equipment	26,885	
Revaluation	13,342	
Recreational Facilities	16,613	
Town Hall Parking Lot	2,984	
Highway Equipment	6,197	
<u>Other Expendable</u>		
Cemetery General Maintenance Funds	<u>18,121</u>	
<u>Total Expendable</u>	<u>\$247,754</u>	
<u>Total All Trust Funds</u>	<u>\$284,196</u>	

EXHIBIT A-1  
TOWN OF SALISBURY  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1991

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property and Inventory	\$1,063,829	\$1,034,869	(\$28,960)
Yield	30,000	33,654	3,654
Land Use Change	5,400	2,885	( 2,515)
Interest and Penalties on Taxes	20,000	23,858	3,858
Total Taxes	<u>1,119,229</u>	<u>1,095,266</u>	<u>( 23,963)</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	60,000	64,919	4,919
Dog Licenses	1,500	1,313	( 187)
Business Licenses, Permits and Fees	1,000	6,233	5,233
Total Licenses and Permits	<u>62,500</u>	<u>72,465</u>	<u>9,965</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	9,101	9,101	
Business Profits Tax	17,110	17,110	
Highway Block Grant	32,194	32,194	
Reimb. a/c State-Federal Forest Land	808	808	
Flood Control	18,242	28,599	10,357
Reimb. a/c Fighting Forest Fires		212	212
Other Reimbursements	5,075	3,175	( 1,900)
<u>Federal Grants</u>			
Federal Lands	1,750	1,851	101
Total Intergovernmental Revenues	<u>84,280</u>	<u>93,050</u>	<u>8,770</u>
<u>Charges for Services</u>			
Income From Departments	2,500	4,715	2,215
Rent of Town Property	800	1,087	287
Total Charges for Services	<u>3,300</u>	<u>5,802</u>	<u>2,502</u>
<u>Miscellaneous Revenues</u>			
Interest on Deposits	10,000	14,231	4,231
Sale of Town Property	1,000	159	( 841)
Insurance Dividends and Reimbursements		1,522	1,522
Other		73	73
Total Miscellaneous Revenues	<u>11,000</u>	<u>15,985</u>	<u>4,985</u>

EXHIBIT A-1 (Continued)  
TOWN OF SALISBURY  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1991

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<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Capital Projects Funds		27,252	27,252
<u>Trust Funds</u>			
<u>Expendable Trust Funds</u>			
Capital Reserve Funds	2,200	2,200	
Nonexpendable Trust Funds	<u>1,000</u>	<u>1,195</u>	195
Total Other Financing Sources	<u>3,200</u>	<u>30,647</u>	<u>27,447</u>
 <u>Total Revenues and Other Financing Sources</u>	 1,283,509	 <u>\$1,313,215</u>	 <u>\$29,706</u>
 <u>Unreserved Fund Balance</u>			
<u>Used to Reduce Tax Rate</u>	<u>8,000</u>		
 <u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>	 <u>\$1,291,509</u>		

A-2 (1)

**EXHIBIT A-2**  
**TOWN OF SALISBURY**  
**General Fund**  
**Statement of Appropriations, Expenditures and Encumbrances**  
**For the Fiscal Year Ended December 31, 1991**

	Encumbered From 1990	Appropriations 1991	Expenditures Net of Refunds	Encumbered To 1992	(Over) Under Budget
<b>Current</b>					
<b>General Government</b>					
Town Officers' Salaries	\$	\$ 11,500	\$ 11,194	\$	\$ 306
Town Officers' Expenses		35,800	41,275		( 5,475)
Election and Registration Expenses		750	651		99
Cemeteries		3,000	1,248		1,752
General Government Buildings	5,300	9,000	12,800		1,500
Planning and Zoning		3,976	1,844	3,260	( 1,128)
Legal Expenses		5,000	1,704		3,296
Advertising and Regional Associations		1,600	1,537		63
Employee Benefits		4,500	4,350		150
Insurance		17,375	12,732		4,642
Total General Government	<u>5,300</u>	<u>92,501</u>	<u>89,336</u>	<u>3,260</u>	<u>5,265</u>
<b>Public Safety</b>					
Police Department		12,976	12,943		33
Fire Department	3,800	21,500	21,930	1,500	1,870
Civil Defense		1			1
Building Inspection		2,200	1,312		888
Total Public Safety	<u>3,800</u>	<u>36,677</u>	<u>36,185</u>	<u>1,500</u>	<u>2,792</u>
<b>Highways, Streets, Bridges</b>					
Town Maintenance		78,250	67,129		11,121
Street Lighting		1,300	1,285		15
Highway Projects	15,500	43,700	52,948		6,252
Total Highways, Streets, Bridges	<u>15,500</u>	<u>123,250</u>	<u>121,362</u>		<u>17,388</u>
<b>Sanitation</b>					
Transfer Station		45,620	42,758		2,862
Recycling	970	7,100	7,172		898
Total Sanitation	<u>970</u>	<u>52,720</u>	<u>49,930</u>		<u>3,760</u>
<b>Health</b>					
Health Department		100			100
Hospitals and Ambulances		1,450	1,796		34
Animal Control		100			100
Total Health		<u>2,050</u>	<u>1,796</u>		<u>254</u>
<b>Welfare</b>					
General Assistance		10,000	3,688		6,312
Other Welfare Agencies		974	974		
Total Welfare		<u>10,974</u>	<u>4,662</u>		<u>6,312</u>

EXHIBIT A-2 (Continued)  
TOWN OF SALISBURY  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1991

	Encumbered From 1990	Appropriations 1991	Expenditures Net of Refunds	Encumbered To 1992	(Over) Under Budget
Current (Continued)					
Culture and Recreation					
Parks and Recreation		1,420	1,375		45
Patriotic Purposes		1,500	1,174		326
Conservation Commission		915			915
Total Culture and Recreation		<u>3,835</u>	<u>2,549</u>		<u>1,286</u>
Capital Outlay					
Engineering - Solid Waste	10,919		4,237	6,681	1
Transfer Station	14,824	2,200	2,281	14,824	( 81)
Landfill Closing		1			1
Total Capital Outlay	<u>25,743</u>	<u>2,201</u>	<u>6,518</u>	<u>21,505</u>	<u>( 72)</u>
Debt Service					
Principal of Long-Term Debt		32,677	50,666		( 17,989)
Interest Expense - Long-Term Debt		10,000	8,351		1,649
Interest Expense - Tax Anticipation Notes		2	6,397		( 6,395)
Total Debt Service		<u>42,679</u>	<u>65,414</u>		<u>( 22,735)</u>
Intergovernmental					
School District Assessment		803,845	803,845		
County Tax Assessment		108,086	108,186		( 100)
Total Intergovernmental		<u>911,931</u>	<u>912,031</u>		<u>( 100)</u>
Other Financing Uses					
Operating Transfers Out					
Interfund Transfers					
Special Revenue Fund		7,691	7,691		
Free Library					
Expendable Trust Funds					
Capital Reserve Funds		5,000	5,000		
Total Operating Transfers Out		<u>12,691</u>	<u>12,691</u>		
Total Appropriations,	<u>\$51,313</u>	<u>\$1,291,509</u>	<u>\$1,302,474</u>	<u>\$26,265</u>	<u>\$14,083</u>
Expenditures and Encumbrances					

EXHIBIT A-3  
TOWN OF SALISBURY  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended December 31, 1991

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<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>	\$36,520	
<u>Deduction</u>		
Unreserved Fund Balance Used		
to Reduce the 1991 Tax Rate	<u>8,000</u>	\$28,520
<u>Additions</u>		
<u>1991 Budget Summary</u>		
Revenue Surplus (Exhibit A-1)	\$29,706	
Unexpended Balance		
of Appropriations (Exhibit A-2)	<u>14,083</u>	
1991 Budget Surplus		<u>43,789</u>
<u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$72,309</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-1  
TOWN OF SALISBURY  
Special Revenue Fund - Free Library  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1991

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<u>Revenues</u>		
<u>Charges for Services</u>		
Book Sales and Fines	\$ 87	
<u>Miscellaneous</u>		
Interest Income	106	
Other	71	
<u>Other Financing Sources</u>		
<u>Operating Transfers In</u>		
General Fund	<u>7,691</u>	
<u>Total Revenues and</u>		
<u>Other Financing Sources</u>		\$7,955
<u>Expenditures</u>		
<u>Current</u>		
<u>Culture and Recreation</u>		
Salaries and Benefits	\$3,528	
Other Administrative Costs	682	
Books, Periodicals and Programs	4,383	
Capital Acquisitions and Improvements	<u>437</u>	
<u>Total Expenditures</u>		<u>9,030</u>
<u>Excess (Deficiency) of Revenues</u>		
<u>and Other Financing Sources</u>		
<u>Over (Under) Expenditures</u>		
		( 1,075)
<u>Fund Balance - January 1</u>		<u>1,610</u>
<u>Fund Balance - December 31</u>		<u>\$ 535</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-1  
TOWN OF SALISBURY  
Capital Projects Funds  
Combining Balance Sheet  
December 31, 1991

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<u>ASSETS</u>	<u>Peter's Bridge</u>	<u>Landfill Closing</u>	<u>Totals</u>	
			<u>December 31, 1991</u>	<u>December 31, 1990</u>
Interfund Receivable	<u>\$31,369</u>	<u>\$2,860</u>	<u>\$34,229</u>	<u>\$50,112</u>
 <u>LIABILITIES AND EQUITY</u>				
<u>Liabilities</u>				
Contracts Payable	\$11,369	\$	\$11,369	\$
<u>Equity</u>				
<u>Fund Balances</u>				
Reserved for				
Special Purposes	<u>20,000</u>	<u>2,860</u>	<u>22,860</u>	<u>50,112</u>
 TOTAL LIABILITIES AND EQUITY	 <u>\$31,369</u>	 <u>\$2,860</u>	 <u>\$34,229</u>	 <u>\$50,112</u>

The notes to the financial statements are an integral part of this statement.

EXHIBIT C-2  
TOWN OF SALISBURY  
Capital Projects Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1991

		Pingree Bridge	Peter's Bridge	Landfill Closing	Totals	December 31, 1991	December 31, 1990
Other Financing Sources							
Proceeds of General Long-Term Debt	\$		\$	\$	\$	\$	\$30,000
Operating Transfers In			11,369		11,369	11,369	44,159
Total Other Financing Sources			11,369		11,369	11,369	74,159
Expenditures							
Capital Outlay							
General Construction			11,369		11,369	11,369	69,427
Other Financing Uses							
Operating Transfers Out		17,252	10,000		27,252	27,252	
Total Expenditures and Other Financing Uses		17,252	21,369		38,621	38,621	69,427
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing Uses		( 17,252)	( 10,000)		( 27,252)	( 27,252)	4,732
Fund Balances - January 1		17,252	30,000	2,860	50,112	50,112	45,380
Fund Balances - December 31		\$ -0-	\$20,000	\$2,860	\$22,860	\$22,860	\$50,112

EXHIBIT D-1  
TOWN OF SALISBURY  
Trust Funds  
Combining Balance Sheet  
December 31, 1991

	Trust Funds			Totals	
	Expendable	Nonexpendable		December 31, 1991	December 31, 1990
ASSETS	Cemetery General Maintenance	Cemetery Perpetual Care			
Cash and Equivalents	\$18,121	\$36,442		\$454,024	\$307,434
Investments	\$409,461			60,290	73,064
Receivables	60,290				
Interfund Receivable					8,750
TOTAL ASSETS	\$18,121	\$36,442		\$524,314	\$389,248
LIABILITIES AND EQUITY					
Liabilities					
Intergovernmental Payable	\$	\$		\$228,749	\$133,479
Interfund Payable				11,369	
Total Liabilities				240,118	133,479
Equity					
Fund Balances					
Reserved for Endowments		36,442		36,442	23,486
Reserved for Special Purposes	18,121			247,754	232,283
Total Equity	18,121	36,442		284,196	255,769
TOTAL LIABILITIES AND EQUITY	\$18,121	\$36,442		\$524,314	\$389,248

EXHIBIT D-2  
TOWN OF SALISBURY  
Fiduciary Fund Type  
Expendable Trust Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1991

	Cemetery General Maintenance	Capital Reserve Funds	<u>Totals</u>	
			December 31, 1991	December 31, 1990
<u>Revenues</u>				
New Funds	\$18,121	\$	\$ 18,121	\$
Interest and Dividend Income		18,693	18,693	17,026
<u>Other Financing Sources</u>				
Operating Transfers In	_____	5,000	5,000	5,000
<u>Total Revenues and Other Financing Sources</u>	<u>18,121</u>	<u>23,693</u>	<u>41,814</u>	<u>22,026</u>
<u>Expenditures</u>				
<u>Current</u>				
Loss on Reorganization of Public Service Company of NH Stock		12,774	12,774	
<u>Other Financing Uses</u>				
Operating Transfers Out	_____	13,569	13,569	55,409
<u>Total Expenditures and Other Financing Uses</u>	_____	<u>26,343</u>	<u>26,343</u>	<u>55,409</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	18,121	( 2,650)	15,471	( 33,383)
<u>Fund Balances - January 1</u>	_____	<u>232,283</u>	<u>232,283</u>	<u>265,666</u>
<u>Fund Balances - December 31</u>	<u>\$18,121</u>	<u>\$229,633</u>	<u>\$247,754</u>	<u>\$232,283</u>

The notes to the financial statements are an integral part of this statement.

## 1991 HIGHWAY DEPARTMENT REPORT

During 1991 the following work was done.

## UNPAVED ROADS:

Warner Road: Gravel section cleaned ditches and culverts, replaced one culvert, lowered one. Graveled from Smith Corner to Little Hill Road.

Little Hill: Replaced old stone culvert with new culvert and widened.

Rabbit Road: Cleaned culverts and ditched. Gravel approx. 3/10 mile.

Peter's Bridge to Scribner Corner: Spot graveled, cleaned culverts and ditched portions of Hensmith Road and Raccoon Hill Road.

Ditched and graveled from Transfer Station to Brook.

All roadsides were mowed. Many trees were cut and removed by Cook's Tree Service and the Highway Department.

## PAVED ROADS:

Warner Road (Greeley Hill): Removed many large rocks and patched. Ditched, cleaned, shimmed and sealed culverts.

Pond Hill Road: Removed many large rocks and patched approx. 1 mile. Replaced one large culvert. Ditched, cleaned, shimmed and sand sealed.

Donald J. Nixon  
Road Agent

## 1992 HIGHWAY DEPARTMENT BUDGET PROPOSAL

AMOUNT	ITEM
\$ 750.	Payment to Warner (Maint. of Quimby Road)
2,500.	Dust Control
2,500.	Brush Cutting
60,000.	Winter Maintenance (includes gen. exp.)
15,000.	Summer Maintenance (includes gen. exp.)
<hr/>	
\$ 80,750.	TOTAL: General Highway Maintenance
\$ 15,500.	Paved Road Maintenance Program
11,800.	Unpaved Road Maintenance Program
4,000.	Debris, Tree removal, etc.
1,450.	Misc. (signs, posts, wingbox, etc.)
<hr/>	
32,750.	TOTAL: Highway Projects
<u>\$113,500.</u>	TOTAL: HIGHWAY DEPARTMENT BUDGET PROPOSAL
\$ 33,700.	HIGHWAY BLOCK GRANT FUNDS AVAILABLE (est.)
\$ 79,800.	AMOUNT TO BE RAISED BY TAXATION

## SALISBURY FREE LIBRARY

The Salisbury Free Library has had an interesting and busy year. Despite working with a reduced budget, we have managed to add many books to our collection, especially in the areas of non-fiction and young adult. Both of these will continue to be a focus for the coming year. We must also start to think about updating our encyclopedias.

The Library Trustees are working hard to stretch your "book bucks". We now have a diversified collection of videos for all ages, as well as cooperatively purchasing videos, through a grant, with four other area libraries. We have added, and will continue to add much-needed shelves for our growing collection.

Hopefully our reduced winter hours have not inconvenienced you too much. Unfortunately, we must also reduce our book rental contract to 10 books a month (from 15) to hold budgetary line. As always, however, your librarian is happy to borrow books and materials from other New Hampshire libraries to fill the gaps.

On the bright side, our wonderful Friends of the Library Group, led by Kathie DeGrassie, has continued to provide goodies and extras for our Library. They provided treats and prizes for our Children's Summer Story Program, cleaned our (really dirty) carpet, and helped support a performance of the Little Red Wagon. They also brought Dudley Laufman to Salisbury for a contra-dance to help celebrate the 25th Anniversary of the Historical Society and the 200th Anniversary of the Meeting House. The Trustees especially appreciate the support of the Friends of the Library!

Over one third of the Town now has library cards. We're told this is an outstanding number. Let's make it 50% by this time next year. Please come and use your Library!

Gail Clukay  
Librarian

Sandra Miller  
Pamela Hutchins  
Patricia McDonough  
Library Trustees

## REPORT OF THE RESCUE SQUAD

This past year has been busy and fulfilling for those of us dedicated to the service of the Town. Our ambulance has proved to be a safe and efficient means to transport equipment and personnel to the scene of a fire, as well as medical calls. Many of you have given cash donations to the squad in the name of someone we have assisted. Thank you for your continued support in this manner. This enables us to acquire much-needed equipment in a time of austere budgeting.

Member David Bogcaz has become a CPR instructor and has offered to provide Community CPR instruction. He has run one such course and will do more. I urge you to watch for upcoming courses, acquire this skill.

As you know, we have been desperately under-staffed in the Rescue Squad and for the past several months have had only two licensed members. There was a rally of support from the Town in October and the result has been four new members, who are currently training in a First Responder class in Franklin. The class runs through May.

For the foreseeable future, the fact remains, it is very likely that the first person you will see, should you need emergency medical assistance, will be a member of the Penacook Rescue Squad, our primary transporting service, responding from Lower Boscawen. Therefore it is most important that when you call Fire Alarm (1-225-3355) in a medical emergency, that you give very clear and concise directions to your home. Be sure that you give the name of the family who owns the home, a specific name of the street or road, and give a distance from known landmarks, if possible. It is a good idea to put outside house lights on or leave a car with lights on at the end of the driveway to alleviate confusion. We live in a rural area and time is critical. Precious time is wasted when directions are inadequate. We are fortunate to have this excellent service to our Town by Penacook Rescue Squad, with no additional per-run charge to the patient.

If there is anyone who would like to volunteer to be on the Rescue Squad, this is an excellent time to step forward. We would welcome your involvement. If you're wondering about the time commitment for each medical call, the average is about an hour. Our squad is a First Aid Stabilization Team or FAST Squad, offering immediate aid and preparation for transport by Penacook Rescue Squad. We are the initial response team and our responsibility with each run ends when we transfer the patient to the transporting service. You must be 18, and the minimum requirement is that you take a first aid course. There are Advanced First Aid, EMT and NH First Responder courses available through the American Red Cross and others, these are held periodically at area hospitals and rescue squads. The basic courses are about 60 hours (EMT is more) and include CPR. The cost of the course is minimal when you consider the training that you receive could help you save the life of a family member or give you the knowledge of what to do in a medical emergency.

I can't tell you the satisfaction derived from helping out in such a situation, it is exhilarating. It is really a wonderful feeling, and personally, I find that this is a way I can serve the Town of Salisbury. As a citizen of this Town, where there is a strong sense of community, maybe you would derive a great deal of satisfaction from learning first aid and CPR and being a part of the Rescue Squad. If you would like any information, please feel free to call, 648-2175

Rouleen Koelb  
Captain

### 1991 SALISBURY FIRE DEPARTMENT REPORT

This year has been very active and productive for the Fire Department and Rescue Squad, as we responded to over 90 calls and had training at least twice each month. We had two serious building fires and one arson related trailer fire. I am happy to report that we had no serious injuries and no major equipment break down. We were also able to buy some used hose and radio equipment at about a 50% savings. The ladies auxiliary and the Fireman's Association donated \$500. to buy some of the hose.

We also have had a recent increase in new members on both Fire and Rescue. We have a lot of jobs that need to be done, so we always have room for new members. Anyone wishing to help at any level please contact any member of the Department or call the Town office for information.

In 1992 we plan to update our five year Capital Improvements Plan. You do not have to be a member to take part, anyone who would like to take part in this please let the Department know.

As we enter 1992 I will again look forward to the job ahead and with the support of the Department and the Townspeople it will again be a productive year.

Ed Bowne  
Fire Chief

## TOWN OF SALISBURY FOREST FIRE WARDEN & STATE FOREST RANGER

Note from Div. Forests and Lands

"Our three major causes of fires in 1991 were non-permit, children and smoking materials. 450 wildland fires in New Hampshire burned approximately 150 acres.

In every municipality, there is a Forest Fire Warden and several Deputy Wardens that are responsible for directing suppression action on wildland fires, working with other fire dept. members under the direction of the N.H. Forest Fire Service to make sure that all fire dept. members are properly trained and equipped for suppressing wildland fires. Forest Fire wardens and Deputy Wardens receive specialized training each year, presented by the N.H. Forest Fire Service to keep their skill level and knowledge of forest fire law up to date."

Permits are required for ALL outside open fires when the ground is not completely covered with snow. Permits are needed when it is raining - although you can burn during a rainy day, WITH a permit (RSA 224:27).

Permits are issued subject to weather conditions, burning period is 5pm to 9am unless raining, when rain stops, you MUST put out fire. You can burn nothing over 5" diameter (no stumps). You can not burn any rubber products, roofing material, nothing that will give off toxins of any kind. Permits are needed for all incinerators and outside cooking fires with the exception of charcoal grills.

Number of permits issued in 1991 are as follows:

Brush	80
Cooking	8
Debris	19
Incinerator	7
Grass	4
Smoke checks and Non-permit Fires	14

Dennis Patten  
Robert D. Nelson  
Bryan C. Nowell

Salisbury Fire Warden  
Chelf, Forest Protection  
Forest Ranger

## TOWN OF SALISBURY POLICE DEPARTMENT

1991 found the Salisbury Police Department responding to a similar number of calls as it did in 1990. I was worried that calls would go up as the economy declined, but I feel that this did not happen because of the nature of Salisbury. People in a small community tend to keep an eye out for each other and I think this tends to keep crime down. Please continue to report anything suspicious to us so we can check on it for you.

The police cruiser stood up well again this year except for needing an exhaust system and a battery, no repairs were required. I anticipate that the cruiser will serve us well for another five to seven years with only routine maintenance and repairs.

The Budget Committee fixed our level of spending for 1992, it is the same as 1991. Most agency's in the state when faced with level funding have to reduce their level of services. I do not anticipate the need to do so here.

I look forward to working with the people of Salisbury for another year.

Gary R. Davis  
Chief of Police

**BUILDING INSPECTION REPORT**

Thirty-five building permits were issued during 1991, in categories as follows:

Dwellings	6
Living space additions and renovations	11
Garages	4
Barns	2
Miscellaneous accessory buildings	3
Porches and decks	8
Non-residential renovations	1

With full awareness of being redundant in each year's report, we ask that you please check to see that your smoke detectors are in good working order; if there are none in your home, please give serious consideration to installing some. Smoke detectors do save lives.

Daisy Dunham  
Building Inspector

William Lovering  
Deputy Building Inspector

**ZONING BOARD OF ADJUSTMENT  
1991 ANNUAL REPORT**

Activity for the Board of Adjustment/Board of Appeals declined slightly in 1991, hearing 7 cases, down from 10 in 1990. This reflects the general downturn in housing and subdivision activity in a soft economy. Though the Board of Appeals heard only one controversial, and thus, well attended case, voters are encouraged to attend all meetings of the Board of Adjustment. I would like to thank all the members who volunteer their time to keep the ZBA as professional and well informed as possible.

John S. Bentley  
ZBA Chairman

## VISITING NURSE ASSOCIATION OF FRANKLIN ANNUAL REPORT

It has been a year of unprecedented progress for the Visiting Nurse Association of Franklin. We have surpassed all previous records in service delivery having delivered over 908 Salisbury and 49,426 in our service area.

This has been a year to streamline operations, stabilize management and assure future needs. With a staff of 50 professionals we are emerging as a major player in your health care community.

The decision for focus on key areas has brought support for a growing Hospice Program with 18 trained volunteers. By expanding Child Health Services we have been able to meet the child health needs of 1 family in Salisbury.

We continue to reach out into the community with flu, foot care, immunization clinics, blood pressure screenings, support groups and educational programs.

Along with reaching new heights in service delivery we are also reaching new heights with the addition of a second floor which will offer much needed office space to our staff. It is with enthusiasm that the staff look forward to having more adequate space for a home base and being able to offer additional health services to the communities we serve.

As of December 31, 1991 we have provided the Town of Salisbury with:

Skilled Nursing Visits	153
Home Health Aide	502
Physical Therapy	106
Speech Therapy	26
Homemaker Visits	90
Supportive Services	9
Hospice Visits	9
Office Visits	3
Child Health Services	2
Community Health	8
<b>TOTAL</b>	<b>908</b>

We appreciate your continued support and the volunteer support from Kathleen DeGrassie and John Stahl representatives from the Town of Salisbury, who serve on our Board of Directors.

Donna Ward Tetley, RN/MS  
Executive Director

## OVERSEER OF PUBLIC WELFARE

The 1991 Budget for General Assistance was set at \$10,000, after overspending by approximately \$1600 in 1990. Vouchers to eligible recipients were issued for approximately \$3700 in 1991. As the economy continues to be uncertain and lay offs too continue, Salisbury has been fortunate to not see an increase in the need for assistance.

The Town is legally obligated to assist applicants who are determined to be "in need" according to the Town Guidelines. The Town is also legally obligated to assist during waiting periods for State assistance.

The New Hampshire Municipal Association's Model Guidelines, 1985 Edition, have been adopted (January 1991) by the Board of Selectmen so that Salisbury now has its own Welfare Guidelines. These guidelines, used with understanding and discretion, best express our concern for helping those in need.

For low income families there is the Community Action Program which offers fuel assistance (Franklin 934-3444) (Concord 225-6880). Franklin also maintains a Food Pantry at the St. Paul's Church (934-5013), to which many of the area churches (including Salisbury) donate to. Government surplus food is distributed through CAP at Academy Hall periodically. Notices of same are posted as soon as the dates are known.

If you know of anyone in need of assistance, or would like any further information concerning the above, please contact the Selectmen's Office on Tuesday or Thursday mornings (9 AM to 12 Noon) at 648-2473.

SALISBURY BOARD OF SELECTMEN

## OLD HOME DAY COMMITTEE REPORT

This is the second year I have served as chairman. Kathie Downes and Pam Hutchins also served on the committee and were of great assistance.

The same format was followed as in previous years, with the Town providing the parade and entertainment throughout the day, the Historical Society sponsoring an Antiques Fair, the Salisbury Congregational Community Church providing a Chicken Barbecue, and the Grange providing light lunches.

Comments on the parade were favorable. The Lyme Town band pleased the crowd. Not as fancy as the Bektash Shrine Band, but they provided a concert after the parade and fanfares for the awards that added significantly. The Nothin' Fancy String Band was enthusiastically received also.

Awarding a small amount to the many kids in the bike and walking divisions in the parade was popular and took the judges off the hook. This gave us some money for the Andover Unicyclists, who were a welcome addition to the parade.

Having the magician perform in the Historical Society Building was a big improvement, both for the performer and the audience.

The games for kids went well under the direction of Sharon MacDuffie and Donna Ayoub. And the Jaws-of-Life demonstration by the Franklin-Tilton group was entertaining and interesting. I welcome any suggestions for the afternoon time period.

I want to thank all those who helped, many people in many ways. Freddie Shaw deserves special thanks for helping to round up so many antique cars for the parade.

I think Old Home Day is a Salisbury tradition that really keeps the town on the map and in the eyes of many people throughout the state. It also provides a day of townspeople getting together, many working hard on their projects, and promoting a spirit of togetherness that no other activity in town provides. I feel strongly that it should be continued.

Paul S. Shaw, Chairman  
Salisbury Old Home Day Committee

## SALISBURY HISTORICAL SOCIETY

In 1966 a group of interested citizens formed the Salisbury Historical Society for the purpose of promoting the history of the Town and collecting and preserving Town items for everyone to enjoy and study. The old Baptist Meeting House was purchased from the Town and has been our meeting place ever since. Last year we celebrated its 200th Anniversary. Four years ago the Society bought the Hearse House from the Town and we have converted it into a museum.

Over the years the Society has become an active part of the community. Each year we award a \$1,000. college scholarship to a resident of Salisbury who is a deserving member of the graduating class of any high school in the State. We sponsor various activities throughout the year; such as the Peddlers Paradise, Old Home Day, Village Fair, The Fall Rummage Sale and The Christmas Party.

Our Meetings are open to the public. The Museum is open Saturdays 1:00 PM - 4:00 PM from May 23rd to Sept. 12th. We would like to welcome you as a member this year. If you are interested, please call Anne Smith at 648-2244.

## BARTLETT SUBORDINATE GRANGE

#104

Bartlett Subordinate Grange held its first meeting in Academy Hall on November 22, 1884, we are just past our 107th Anniversary. Over the years, membership has risen and declined, at present we have roughly 55 members, with about a dozen regularly attending meetings.

The Grange was founded as a rural organization, however with farming on the decline, we are now a group interested in many things. Of course we are interested in farming and gardening, but also in what is happening with our Federal, State and Local Governments and just to name a few more, ecology, recycling, handcrafts, food preserving and needlework.

We have go-to-Church Sunday every other month, the yearly bowling tournament, with all the Grange's in the State, with trophies for several divisions. We take part in the Old Home Day festivities and look forward to the State Grange Session, which takes place every year in October.

Did you know that Bartlett Grangers did their part, as did many other, in building the Fire Station and in constructing the Ball Field in 1948?

We meet on the first and third Thursday of the month at 7:30 PM, upstairs at Academy Hall. You are welcome to come and join us.

Harold Patten  
Grange Master

## CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

329 Daniel Webster Highway  
Boscawen, New Hampshire 03303  
(603) 796-2129

The Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 19 towns and the City of Concord in Merrimack and Hillsborough Counties. The Town of Salisbury is a member in good standing of the Commission.

The CNHRPC is organized under RSA 36:45-53 to prepare coordinated regional plans and to assist communities with local planning activities.

Some of our accomplishments over the last year include:

**Regional Plan:** The Commission adopted the Land Use Element of the Regional Master Plan at the annual meeting in May. Staff is meeting with planning boards to explain the recommendations of the plan.

**Solid Waste:** The Commission continues to assist the Central NH Solid Waste District in implementing its state approved Solid Waste Management Plan. The Commission had assisted the Central and Hopkinton-Webster districts in the preparation of their plans and with obtaining state approval.

**Recycling:** The CNHRPC prepared a regional recycling status update, funded by a grant through the Governor's recycling initiative.

**Geographic Information System (GIS):** The system, designed to map and manage geographic information, was used for the regional land use, transportation, and housing plans and for the Bow, Pembroke, and Salisbury town plans.

During 1991 RPC staff met with the planning board to discuss current and future town planning tasks, your priorities for the Regional Planning Commission, the progress of the regional master plan, and our GIS.

Other activities in Salisbury included providing information on preparing a Capital Improvements Plan (CIP) - sent copies of CNHRPC's CIP model outline plus copy of Boscawen's CIP for an example; assisting the planning board with the master plan update; providing examples of other town master plans and of cluster development regulations; provided zoning regulation handbook (which is now out of print); and giving suggestions for updating subdivision regulations.

Bill Klubben  
Executive Director

## 1991 SALISBURY RECYCLING COMMITTEE REPORT

After a year and a half of planning, Salisbury's recycling program finally went into operation in November, accepting newspaper, cardboard, steel and aluminum cans, aluminum foil products, and assorted plastic bottles.

With \$3175. in funds appropriated by the citizens during the 1991 Town Meeting, and an equal amount in matching funds secured from a grant awarded by the Governor's Recycling Program, we built our recycling center at the town transfer station: a trailer holding eight homemade bins for storing materials, platforms that allow access to the trailer bins, and a pole building to shield the storage containers from the elements.

When the bins are full, our hauler, Bob Underhill, transports the trailer to the Warner Recycling Center, where the individual bins are removed by forklift and unloaded and the materials are processed for market. Warner has agreed to accept and process the materials at no charge for a six month trial period. We're still in the debugging stage, working the minor kinks out of what we feel confident will prove to be a simple, cost-effective recycling system that will serve our town well for several years.

Volunteers currently staff the recycling program, answering questions and checking recyclables for contamination before placing them in the bins to go to Warner. The committee currently has a roster of more than 30 trained recycling program volunteers. We're very interested in recruiting more!

Besides writing the grant for state funds and building our new recycling center, committee members have made presentations at the elementary school, staffed a booth at Old Home Day and Peddler's Paradise, run four volunteer training workshops, and coordinated volunteer work schedules.

The committee would like to acknowledge the special efforts of Ted Sprague, who engineered the entire project; to Darryl Bentley, who built our trailer and canopy structure for a very low price; to Bob and Brian Underhill who have outfitted their equipment at their own expense to handle our needs, offered plenty of unpaid time, and maintained their equilibrium throughout the trial period; and finally to Ed Sawyer, who has risen to the occasion, teased us along with much good humor, and provided us with valuable guidance throughout the process.

The Recycling Committee meets the third Tuesday of each month at 7:30p.m. in Academy Hall. Our 1992 agenda includes looking at ways to handle additional materials and to expand public participation. We welcome new members.

The Success of Salisbury's recycling program depends on a continuing supply of trained volunteers willing to work one-half day every two or three months to help sort recyclables at the transfer station. If you'd like to volunteer, please contact one of the Recycling Committee members

Peg Boyles, Chairperson  
Salisbury Recycling Committee

# MINUTES OF THE SALISBURY TOWN MEETING MARCH 12, 1991

The meeting was called to order at 1:00 PM with Moderator Edward Bailey presiding. The polls were declared open for official voting. The Business Meeting was called to order at 7:30 PM and an invocation was offered by John Stahl. Thanks was given to the Old Home Day Committee for a delicious dinner.

A motion was made and seconded to keep the polls open during the business meeting. Vote was in the affirmative.

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.(By Official Ballot)

Results of balloting:

Selectman for three years:	Sharon MacDuffie	138
Treasurer for 1 year:	Norma C. Lovejoy	199
Tax Collector for 1 year:	Gayle B. Landry	209
Town Clerk for 1 year:	Dora L. Rapalyea	209
Supervisors of the Checklist for 3 years:	Roy C. Downes	107
Library Trustees for 3 years:	Charlotte E. Hughes	208
Budget Committee for 3 years:	Joesph E. Landry	168
	Norma C. Lovejoy	193
	Donald J. Nixon	174
Planning Board for 3 years:	William D. MacDuffie	197
Recreation Committee for 1 year:	Karen Hooper	32
	Alfed Underhill	15
	Harold Patten	13
	Steve Wiley	10
	Mary Hattan	08

ARTICLE 2. To see if the Town will vote to adopt the provisions of RSA 446:30-a which make it unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition & exhibition or training for such.(By Official Ballot)

YES: 115

NO: 92

And to act upon the following subjects at the Business Meeting at 7:30 PM.

ARTICLE 3. To hear the report of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto. Motion was made by David Chamberlin and seconded by David Rapalyea to accept article as read.

Vote was in the affirmative.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of twenty-five hundred dollars (\$2,500.00) to be added to the Emergency Services Equipment Reserve Fund, established in 1987.

Motion was made by Norma Lovejoy and seconded by David Chamberlin to accept article as read.

D. Frew asked if this money was already in the budget? Chairman of the Budget Committee, P. Merkes, stated that this money was part of the Emergency Services Capital Reserve Fund.

Vote was in the affirmative.

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of twenty-five hundred dollars (\$2,500.00) to be added to the Highway Equipment Capital Reserve Fund, established in 1971.

Motion was made by David Rapalyea and seconded by Norma Lovejoy to accept the article as read.

J. Landry asked how much money was in the Highway Equipment Capital Reserve Fund at this time? Selectman Lovejoy answered by saying this money would be for equipment such as a plow wing, and it is better to put in (to the fund) a little money every year opposed to all at once.

Vote was in the affirmative.

ARTICLE 6. To see if the Town will vote to appropriate the sum of twenty-two hundred dollars (\$2,200.00) for the purchase of a wing and to authorize the withdrawal of the twenty-two hundred dollars (\$2,200.00) from the Highway Capital Reserve Fund for that purpose.

Motion was made by David Chamberlin and seconded by Norma Lovejoy to accept article as read.

D. Frew asked if this article will allow Selectmen to remove money from Highway Capital Reserve Fund? Selectman Lovejoy said yes, this Article will allow removal of money from this fund. J. Landry asked how old is the wing we have now? Road Agent D. Nixon answered 12 to 14 years old.

Vote was in the affirmative.

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of two thousand dollars (\$2,000.00) to be added to the Recreational Facilities Capital Reserve Fund, established in 1987.

Motion was made by David Chamberlin and seconded by David Rapalyea to accept the article as read.

F. Shaw asked how much money is in Recreational Facilities Capital Reserve Fund now? Selectman Lovejoy answered stating \$15,331, and she thought this was earmarked for soccer field at the Salisbury Elementary School. Selectman Downes asked the people to take note that no one ran for Recreation Committee. Budget Committee Member D. Chamberlin stated that this Article was not recommended by the Budget Committee before the budget hearing.

Article was defeated.

ARTICLE 8. To see if the Town will vote to appropriate the sum of one thousand dollars (\$1,000.00) for the general maintenance of Town cemeteries and to authorize the transfer of one thousand dollars (\$1,000.00) from the Cemetery Trust Fund for that purpose.

Motion was made by Norma Lovejoy and seconded by David Chamberlin to accept the article as read.

F. Shaw asked how much money was in Cemetery Trust Funds. Selectman Lovejoy said there was \$23,486; \$9,030 in principal and \$14,456 in interest, and that the town was now responsible for the up keep of Maplewood Cemetery. Selectman Lovejoy also said at some point more land would need to be purchased by the town for cemetery space. G. Snyder made the point that not every grave is endowed and

only interest from cemetery trust funds can be used for endowed graves, and \$2,000.00 will be used for those graves that are not endowed.

Vote was in the affirmative.

ARTICLE 9. To see if the Town will vote to designate the Board of Selectmen as agents to expend funds from the Road Maintenance Capital Reserve Fund as approved under Article 17 at Town Meeting, March 12, 1985, pursuant to Meeting, March 8, 1949 under Article 22.

Motion was made by David Chamberlin and seconded by David Rapalyea to accept the article as read.

Selectman Lovejoy stated that this is a house-keeping article to add the word agents. The Department of Revenue Administration suggested that this word be added.

Vote was in the affirmative.

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of six thousand three hundred and fifty dollars (\$6,350.00) (\$3,175.00 to be raised by taxation, the remainder to be matched by a \$3,175.00 grant from the Governor's Recycling Grants Program), for the purpose of constructing a recycling facility at the Salisbury Transfer Station. This appropriation is contingent upon actual receipt of the State's share. The recyclables materials and a stationary deposit area where the public will deposit recyclable materials.

Motion was made by David Chamberlin and seconded by David Rapalyea to accept article as read.

R. Hattan asked who would be responsible for this Recycling Program? Recycling Committee Chairperson, P. Boyles said that the town would be responsible for the Program and if we put our application in soon, we could get the grant sometime after April 30, 1991. It was also mentioned that we need to build a trailer for the recycling program. R. Cote asked if we do not produce our tonnage will we still pay same amount? Selectman Lovejoy said yes we pay same amount. P. Boyles said that in November we can adjust amount of tonnage for our Town.

Vote was in the affirmative.

ARTICLE 11. To see if the Town will vote by ballot on the following question: Shall we adopt Optional Adjusted Elderly Exemptions from property tax? The optional exemptions, based on assessed value, for qualified taxpayers shall be as follows: for a person 65 years of age up to 75 years, \$5,000.00; for a person 75 years of age up to 80 years, \$10,000.00; for a person 80 years of age or older, \$20,000.00. To qualify, the person must have been a New Hampshire resident for at least five (5) years. In addition, the taxpayer must have a net income of less than \$10,000.00 or, if married, a combined net income of less than \$12,000.00; and own net assets not in excess of \$75,000.00 excluding the value of the person's residence. (by Ballot)

Motion was made by David Chamberlin and seconded by David Rapalyea to accept article as read.

J. Landry asked how many people in town will be able to use this exemption, and why was the amount raised to \$75,000.00? Selectmen Lovejoy answered by stating that there are 12 people eligible, and because of the revaluation of our town the figure was raised to \$75,000.00.

YES: 79

NO: 06

Vote was in the affirmative.

ARTICLE 12. To see if the Town will vote to accept the budget as presented by the Budget Committee and to raise and appropriate

such sums as may be necessary to defray Town charges for the ensuing year, or to pass any vote relating thereto.

Motion was made by David Chamberlin and seconded by Peg Boyles to accept the article as read.

D. Chamberlin amended this Article to read, subject to any changes made tonight. Therefore, \$2,000.00 was deducted and the budget is now \$379,578.00.

Vote was in the affirmative.

ARTICLE 13. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money on the notes of the Town in anticipation of taxes, pursuant to RSA 33:7.

Motion was made by David Rapalyea and seconded by David Chamberlin to accept the article as read.

Vote was in the affirmative.

ARTICLE 14. To see if the Town will vote to authorize the Selectmen to make application for, to accept, and to expend on behalf of the Town, any and all advances, grants or other funds, gifts or contributions, which may now or hereafter be forthcoming from the United States of America, the State of New Hampshire, any Federal or State agency, or any private gift or contribution in accordance with RSA 31:95-b

Motion was made by David Rapalyea and seconded by David Chamberlin to accept the article as read.

Vote was in the affirmative.

ARTICLE 15. To see if the Town will vote to authorize the Selectmen to transfer tax liens acquired by the Town at a Tax Collector's sale or to convey title to real estate acquired pursuant to a Tax Collector's deed by public auction, sealed bid or in such other manner as the Selectmen may determine as justice may require, pursuant to RSA 80:42.

Motion was made by Norma Lovejoy and seconded by David Chamberlin to accept article as read.

Vote was in the affirmative.

ARTICLE 16. To see if the Town will vote to authorize the Selectmen to sell Town property with a value under twenty-five hundred dollars (\$2,500.00).

Motion was made by David Chamberlin and seconded by David Rapalyea to accept the article as read.

Vote was in the affirmative.

ARTICLE 17. To transact any other business that may legally come before this meeting.

Motion was made by Norma Lovejoy and seconded by David Chamberlin to accept the article as read.

At this time Selectman Kathleen Downes presented a Certificate of Appreciation to out-going Selectman Dorothea Lovejoy, for 30 years of service to the Town of Salisbury. She has served faithfully as Selectman, Tax Collector, Planning Board Member, Board of Adjustment, Budget Committee and official "Woodsplitter".

Dot thanked everyone and was given a standing ovation.

The meeting was adjourned at 8:45 PM

Dora L Rapalyea  
Town Clerk

## BIRTHS REGISTERED IN THE TOWN OF SALISBURY — YEAR ENDING DEC. 31, 1991

DATE	NAME OF CHILD	NAME OF MOTHER	NAME OF FATHER
Jan. 2	Julia Grace Jones	Peggy L. Jones	
Jan. 17	Dean Thomas Bickford	Anne M. Bickford	Charles S. Bickford
Mar. 4	Chelsea Elizabeth Stickney	Tina M. Stickney	Andrew N. Stickney
Mar. 18	Jessica Helen Sprague	Jennifer F. Sprague	Theodore L. Sprague
May 6	Jessica Angelia Verhey	Ann M. Verhey	Hubert Verhey
May 29	Christopher Joseph Burdick	Ann M. Burdick	Michael S. Burdick
June 15	Andre' Gerard Call	Valerie A. Call	Ryan B. Call
July 9	Eric Davis Major	Barbara Major	William Major
July 12	William Daniel MacDuffie III	Rachel MacDuffie	William MacDuffie, Jr.
Aug. 6	Cameron Mark Lorden	Lori Lorden	Jerry Lorden
Nov. 7	Julia Anna Kallmerten	Pamela Kallmerten	Daniel Kallmerten

I hereby certify that the above is correct according to my knowledge and belief.

Dora Rapalyea  
Town Clerk

## MARRIAGES REGISTERED IN THE TOWN OF SALISBURY — YEAR ENDING DEC. 31, 1991

<u>DATE</u>	<u>NAME OF GROOM</u>	<u>RESIDENCE</u>	<u>NAME OF BRIDE</u>	<u>RESIDENCE</u>
Feb. 23	Gregory Scott Miller	Salisbury	Kimberly Ann Taylor	Salisbury
Apr. 20	Kenneth R. Merchant	Salisbury	Michele M. Charles	Salisbury
May , 4	Edward James Howe	Salisbury	Jessica Marie Boyer	Salisbury
May 11	Robert Jan van Velzen	Salisbury	Anita Joy Puleo	Salisbury
June 6	Jeffrey Robert Howard	Salisbury	Marie Patricia Wilkson	Salisbury
July 4	Charles Peter Gilbert	Salisbury	Kimberly Ann Underhill	Salisbury
Aug. 17	Graham Stickney Haber	Salisbury	Serena Kojimoto	N.Y. City
Sept. 21	Matthew Frank Shaw	Salisbury	Linda Ann Elliot	Salisbury
Sept. 21	John Royol Morton	Salisbury	Susan Marion Hatten	Salisbury
Sept. 21	William D. MacDuffie Jr.	Salisbury	Rachel Joan Baker	Salisbury
Oct. 12	Randall S. Jamieson	Salisbury	Barbara Lynn Joos	Salisbury

I hereby certify that the above is correct according to my knowledge and belief.

Dora Rapalyea  
Town Clerk

## DEATHS REGISTERED IN THE TOWN OF SALISBURY — YEAR ENDING DEC. 31, 1991

DATE	NAME OF DECEASED	PLACE OF DEATH
Jan. 5	James J. Casey, Sr.	Concord, NH
Jan. 27	Lola Jane Underhill	Franklin, NH
Mar. 13	Louise Horne	Manchester, NH
Mar. 16	Helen F. Lamprey	Salisbury, NH
Apr. 11	Agnes M. Shaw	Franklin, NH
May 8	Francis B. Spain	Salisbury, NH
May 29	Stuart A. Goss	Salisbury, NH
June 24	Rose Belle Swett	Concord, NH
Aug. 14	William A. Hoeckele	Salisbury, NH
Oct. 17	Clarence W. McKenzie	Salisbury, NH

I hereby certify that the above is correct according to my knowledge and belief.

Dora Rapalyea  
Town Clerk





## TOWN MEETING SCHEDULE

March 10th, 1992  
Polls Open at 1:00 PM - Close at 7:30 PM  
Business Meeting at 7:30 PM

Selectmen:	Meet the 2nd and 4th Monday at 7PM
Administrative Assistant:	Tuesday & Thursday 9:00AM to 12 Noon
Town Clerk: (In charge of auto & boat registrations, vital records, dog licenses)	Tuesday & Wednesday 9:00AM to 11:00AM 6:30PM to 8:30PM
Tax Collector: (In charge of property and yield taxes)	Tuesday 6:30PM to 8:30PM Wednesday 9:00AM to 11:00AM 6:30PM to 8:30PM

Appointments for the above can be made as necessary.

Library: (Closed Thursday during winter) 24-hour book return	Tuesday-1:00PM to 5PM Thursday-9:00AM to Noon Friday-6:00PM to 8PM Sat.-1:00PM to 4:00PM
Building Inspector:	Wed. 6:30PM to 8:30PM
Planning Board:	Meets 1st Mon. ea. month
Zoning Board of Adj.:	Meets 3rd Thurs.ea. month
Recycling Committee:	Meets 3rd Tues. ea. month
Police Department:	Emerg. Number: 225-2752 Non-Emerg.Numb: 648-2122
Fire Rescue:	Emerg. Number: 225-3355 Non-Emerg.Numb: 648-2540

Cover photo taken by Margaret Warren showing the new accessible ramp at Academy Hall.